

United States Department of the Interior

NATIONAL PARK SERVICE 1849 C Street, N.W. Washington, D.C. 20240 NOV 3 0 2010

Schoenhofen Brewing Company Administration Building, 530 West 18th Street,

Chicago, Illinois

Project Number: 24793

Dear _

Re:

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and

for meeting with me in Washington on November 18, 2010, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Schoenhofen Brewing Company Administration Building is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 29, 2010, by TPS is hereby reversed.

Built in 1886, the Schoenhofen Brewing Company Administration Building is located in the Schoenhofen Brewing Company Historic District. The National Park Service certified the building as contributing to the significance of the district on June 2, 2010. TPS, however, found that the in-progress rehabilitation of this "certified historic structure" did not meet the Standards for Rehabilitation, found at 36 C.F.R. § 67.7, owing to the construction of a new addition.

The new brick addition is attached to the west party wall, exposed by the demolition — prior to this rehabilitation — of the building on the next lot. The addition is less than one-fourth the width of the south façade of the building and is set back from the street so that it is prominently visible only when standing directly across West 18th Street. The brick is compatible in color with the party wall and the adjacent historic commercial building to the west. Approaching from the east along West 18th Street, the addition is obscured by the Schoenhofen Building. Approaching from the west, the neighboring commercial building substantially blocks the addition from view. As I mentioned at our meeting, I visited the site during a recent trip to Chicago, and determined that the new addition does not compromise the character of the Schoenhofen Building or the historic district in which it is located. Accordingly, I find that the overall impact of the

rehabilitation on the historic character of the Schoenhofen Brewing Company
Administration Building meets the requirements for new additions set forth in Standards
9 and 10 of the Standards for Rehabilitation. Standard 9 states: "New additions, exterior
alterations, or related new construction shall not destroy historic materials that characterize the
property. The new work shall be differentiated from the old and shall be compatible with the
massing, size, scale, and architectural features to protect the historic integrity of the property and
its environment." Standard 10 states: "New additions and adjacent or related new construction
shall be undertaken in such a manner that if removed in the future, the essential form and
integrity of the historic property and its environment would be unimpaired."

Although I am reversing TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Further, our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid. Please fill out the enclosed Request for Certification of Completed Work and submit it to TPS through the Illinois State Historic Preservation Office.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 29, 2010, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

John A. Burns, FAIA Chief Appeals Officer Cultural Resources

Enclosure

cc:

SHPO-IL

IRS